



Agreed Upon Procedures Cross Zonal Actions 2024 Period Ending 31 December 2024

18 December 2025

Notice re Distribution and Publication

This notice concerns the Agreed Upon Procedures Report to EirGrid Plc and SONI Limited (together the System Operators (the SOs)) performed in relation to Cross-Zonal Scheduling and Dispatch activities for the 12 months ended 31 December 2024 dated 18 December 2025 (the “Report”).

This notice does not apply to the SOs (including their employees acting within the scope of their employment duties).

The requirement for an “audit” of the Scheduling and Dispatch processes is set out in Paragraph 9 of Condition 10A and Condition 22A of the Transmission System Operator Licences for EirGrid Plc and SONI Limited respectively. As set out in the associated Terms of Reference dated 30 August 2024 the work in relation to Cross Zonal Actions is to be completed via execution of the Agreed Upon Procedures Report in relation to certain Cross-Zonal Scheduling and Dispatch activities. This Report was prepared by Deloitte Ireland LLP (a partnership established in Ireland and with its registered address at Deloitte & Touche House, Earlsfort Terrace, Dublin 2, Ireland) (“Deloitte”).

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18 December 2025

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Our Ref: MG

Agreed-Upon Procedures Report

To EirGrid Public Limited Company ("EirGrid") and SONI Limited ("SONI")

We have performed the procedures agreed with you as set out in our change order dated 15 December 2025 with respect to the Cross-Zonal Scheduling and Dispatch activities of EirGrid plc and SONI Limited as at 31 December 2024.

Deloitte Ireland LLP is a limited liability partnership registered in Northern Ireland with registered number NC001499 and its registered office at The Ewart, 3 Bedford Square, Belfast, BT2 7EP, Northern Ireland.

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Responsibilities

EirGrid plc and SONI Limited are responsible for the subject matter on which the agreed-upon procedures are performed and have acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

As the practitioner, we have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (ISRS) 4400 (Revised) '*Agreed-Upon Procedures Engagements*'. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with EirGrid plc and SONI Limited and reporting the findings, which are the factual results of the agreed-upon procedures performed.

As set out in our engagement letter, the sufficiency or adequacy of the procedures agreed are solely your responsibility. We make no representation regarding the appropriateness of the agreed-upon procedures. Because the procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the Cross-Zonal Scheduling and Dispatch activities as of 31 December 2024.

Had we performed additional procedures, or had we performed an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

Professional Ethics and Quality Control

In conducting this engagement, we have complied with the ethical requirements of the International Ethics Standards Board for Accountants 'International Code of Ethics for Professional Accountants' (IESBA Code). For the purposes of this engagement, we have also complied with the independence requirements in Part 4A of the IESBA Code.

We apply the International Standard on Quality Management (ISQM) 1 '*Quality Management for Firms that perform Audits or Reviews of Financial Statements, or other Assurance or Related Service Engagements*', and, accordingly, maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Procedures and Findings

We have performed the procedures agreed with you as listed in the columns headed "Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC Calculations" and "Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC Calculations" in the table attached at *Appendix 1 – Agreed upon procedures in respect of specified elements of the Interconnector Net Transfer Capacity (NTC) Calculation process, for the period 1 January 2024 to 31 December 2024*.

Our findings are set out in the columns headed "Results of procedures performed by Deloitte: SONI Limited" and "Results of procedures performed by Deloitte: EirGrid plc" in the table attached in *Appendix 1 – Agreed upon procedures in respect of specified elements of the Interconnector Net Transfer Capacity (NTC) Calculation process, for the period 1 January 2024 to 31 December 2024*.

Use of report

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose, recited or referred to in whole or in part in any other document. Our report must not be made available, copied or recited to any other party without our express written permission. Notwithstanding any written permission given, Deloitte neither owes nor accepts any duty to any party, other than EirGrid plc and SONI Limited, in connection with our report or this engagement and shall not be liable for any loss, damage, or expense of whatsoever nature which is caused by reliance on our report. This report relates only to the items specified above and does not extend to any financial statements of EirGrid plc and SONI Limited, taken as a whole.

Signed by:
Gareth Martin
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Gareth Martin

For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

Date: 18 December 2025

Appendix 1 – Agreed upon procedures in respect of specified elements of the Interconnector Net Transfer Capacity (NTC) Calculation process, for the period 1 January 2024 to 31 December 2024

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
1. Daily NTC calculations	<p>1. Select 5 days haphazardly from the period 01 January 2024-31 December 2024 (“sample day”).</p> <p>- For each sample day, obtain the NTC Calculation file dated as per the selected sample day (titled ‘NTC Calculations TD2024MMDD - IDA1 Final’).</p> <p>Report where the relevant NTC Calculation File could not be provided for any of the sample days selected.</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates.</p>	<p>1. Select 5 days haphazardly from the period 01 January 2024-31 December 2024 (“sample day”).</p> <p>- For each sample day, obtain the NTC Calculation file dated as per the selected sample day (titled ‘NTC Calculations TD2024MMDD - IDA1 Final’).</p> <p>Report where the relevant NTC Calculation File could not be provided for any of the sample days selected.</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates.</p>
2. Wind and Solar Forecast	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>2.1 Obtain the wind generation forecasts, for all sample dates, and solar (PV) generation forecasts, using information relating to the Weprog (Vendor 1) and Overspeed (Vendor 3) applications as it is captured in the documents titled 'wef_ncc_export_totals_2024_mmddhhmm (“wind generation data”)' and 'wef_ncc_export_totals_solar_2024_mmddhhmm (“solar (PV) generation data”)'. The wind generation data and the solar (PV) generation data relevant to the sample day is the document generated prior to 14:00 on the day prior to the sample day.</p> <p>2.2.1 Identify the forecast wind for Vendor 1 for each 30-minute interval (“trading period”) identified on the NTC Calculation File within the “Assumptions” tab for the</p>	<p>The agreed-upon procedures were performed.</p> <p>The vendor forecast data for wind and solar is provided in 15 minute intervals. For all sample days, the NTC calculation utilises the first 15 minute interval of vendor data as the input for the full 30 minute interval, and</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>2.1 Obtain the wind generation forecasts, for all sample dates, and solar (PV) generation forecasts, using information relating to the Weprog (Vendor 1) and Overspeed (Vendor 3) applications as it is captured in the documents titled 'wef_ncc_export_totals_2024_mmddhhmm (“wind generation data”)' and 'wef_ncc_export_totals_solar_2024_mmddhhmm (“solar (PV) generation data”)'. The wind generation data and the solar (PV) generation data relevant to the sample day is the document generated prior to 14:00 on the day prior to the sample day.</p> <p>2.2.1 Identify the forecast wind for Vendor 1 for each 30-minute interval (“trading period”) identified on the NTC Calculation File within the “Assumptions” tab for the</p>	<p>The agreed-upon procedures were performed.</p> <p>The vendor forecast data for wind and solar is provided in 15 minute intervals. For all sample days, the NTC calculation utilises the first 15 minute interval of vendor data as the input for the full 30 minute interval, and</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>trading day (23:00 on the date prior to the date of the sample day selected to 23:00 on the date of the sample day selected, "trading day"). The forecast wind for Vendor 1 for each trading period in the trading day ("30-minute Vendor 1 Forecast wind generation") is obtained in column D "FORECAST_MW" by applying the following filter settings to the wind generation data file:</p> <ul style="list-style-type: none"> - Filter column B "JURISDICTION" for "NI" - Filter column C "HIST_TIMESTAMP" for all trading periods included in the trading day - Filter column F "VENDORID" for "1" <p>2.2.2 Identify the forecast wind for Vendor 3 for each trading period identified on the NTC Calculation File within the "Assumptions" tab for the trading day. The forecast wind for Vendor 3 for each trading period in the trading day ("30-minute Vendor 3 Forecast wind generation") is obtained in column D "FORECAST_MW" by applying the following filter settings to the wind generation data file:</p> <ul style="list-style-type: none"> - Filter column B "JURISDICTION" for "NI" - Filter column C "HIST_TIMESTAMP" for all trading periods included in the trading day - Filter column F "VENDORID" for "3" <p>2.3.1 Identify the forecast solar (PV) for Vendor 1 for each 30-minute interval ("trading period") identified on the NTC Calculation File within the "Assumptions" tab for the trading day (23:00 on the date prior to the date of the sample day selected to 23:00 on the date of the sample day selected). The forecast solar (PV) for Vendor</p>	<p>does not take account of the second 15 minute interval.</p> <p>Applying the same approach no differences were noted for 5 out 5 sample days.</p>	<p>trading day (23:00 on the date prior to the date of the sample day selected to 23:00 on the date of the sample day selected, "trading day"). The forecast wind for Vendor 1 for each trading period in the trading day ("30-minute Vendor 1 Forecast wind generation") is obtained in column D "FORECAST_MW" by applying the following filter settings to the wind generation data file:</p> <ul style="list-style-type: none"> - Filter column B "JURISDICTION" for "ROI" - Filter column C "HIST_TIMESTAMP" for all trading periods included in the trading day - Filter column F "VENDORID" for "1" <p>2.2.2 Identify the forecast wind for Vendor 3 for each trading period identified on the NTC Calculation File within the "Assumptions" tab for the trading day. The forecast wind for Vendor 3 for each trading period in the trading day ("30-minute Vendor 3 Forecast wind generation") is obtained in column D "FORECAST_MW" by applying the following filter settings to the wind generation data file:</p> <ul style="list-style-type: none"> - Filter column B "JURISDICTION" for "ROI" - Filter column C "HIST_TIMESTAMP" for all trading periods included in the trading day - Filter column F "VENDORID" for "3" <p>2.3.1 Identify the forecast solar (PV) for Vendor 1 for each 30-minute interval ("trading period") identified on the NTC Calculation File within the "Assumptions" tab for the trading day (23:00 on the date prior to the date of the sample day selected to 23:00 on the date of the sample day selected). The forecast solar (PV) for Vendor</p>	<p>does not take account of the second 15 minute interval.</p> <p>Applying the same approach no differences were noted for 5 out 5 sample days.</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>1 for each trading period in the trading day (“30- minute Vendor 1 Forecast solar (PV) generation”) is obtained in column D “FORECAST_MW” by applying the following filter settings to the solar (PV) generation data file:</p> <ul style="list-style-type: none"> - Filter column B “JURISDICTION” for “NI” - Filter column C “HIST_TIMESTAMP” for all trading periods included in the trading day - Filter column F “VENDORID” for “1” <p>2.3.2 Identify the forecast solar (PV) for Vendor 3 for each 30-minute interval (“trading period”) identified on the NTC Calculation File within the “Assumptions” tab for the trading day (23:00 on the date prior to the date of the sample day selected to 23:00 on the date of the sample day selected). The forecast solar (PV) for Vendor 3 for each trading period in the trading day (“30- minute Vendor 3 Forecast solar (PV) generation”) is obtained in column D “FORECAST_MW” by applying the following filter settings to the solar (PV) generation data file:</p> <ul style="list-style-type: none"> - Filter column B “JURISDICTION” for “NI” - Filter column C “HIST_TIMESTAMP” for all trading periods included in the trading day - Filter column F “VENDORID” for “3” <p>2.3.3. For each sample date, recalculate average vendor total forecast wind/PV generation for each trading period in the sample date, by adding the 30-minute Vendor 1 forecast Solar (PV) generation to the 30-minute Vendor 1 forecast wind generation for each trading period in the trading day and multiply each total by 0.5.</p>		<p>1 for each trading period in the trading day (“30- minute Vendor 1 Forecast solar (PV) generation”) is obtained in column D “FORECAST_MW” by applying the following filter settings to the solar (PV) generation data file:</p> <ul style="list-style-type: none"> - Filter column B “JURISDICTION” for “ROI” - Filter column C “HIST_TIMESTAMP” for all trading periods included in the trading day - Filter column F “VENDORID” for “1” <p>2.3.2 - Identify the forecast solar (PV) for Vendor 3 for each 30-minute interval (“trading period”) identified on the NTC Calculation File within the “Assumptions” tab for the trading day (23:00 on the date prior to the date of the sample day selected to 23:00 on the date of the sample day selected). The forecast solar (PV) for Vendor 3 for each trading period in the trading day (“30- minute Vendor 3 Forecast solar (PV) generation”) is obtained in column D “FORECAST_MW” by applying the following filter settings to the solar (PV) generation data file:</p> <ul style="list-style-type: none"> - Filter column B “JURISDICTION” for “ROI” - Filter column C “HIST_TIMESTAMP” for all trading periods included in the trading day - Filter column F “VENDORID” for “3” <p>2.3.3. For each sample date, recalculate average vendor total forecast wind/PV generation for each trading period in the sample date, by adding the 30-minute Vendor 1 forecast Solar (PV) generation to the 30-minute Vendor 1 forecast wind generation for each trading period in the trading day and multiply each total by 0.5.</p>	

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>2.3.4 For each sample date, recalculate average vendor total forecast wind/PV generation for each trading period in the sample date, by adding the 30-minute Vendor 3 forecast Solar (PV) generation to the 30-minute Vendor 3 forecast wind generation for each trading period in the trading day and multiply each total by 0.5.</p> <p>2.3.5 The wind and solar forecast is the total sum of the average wind and solar forecasts received from each vendor. For each sample date, recalculate the wind and solar forecast as the total of the sum of the average values from procedure 2.3.3 and 2.3.4 for each trading period.</p> <p>2.4. For each sample day, for each trading period in the trading day, multiply the average vendor total forecast wind/PV generation in procedure 2.3.5 by the "scale wind" % on the "Assumptions" tab of the NTC Calculation File. Round the recalculated value to the nearest whole number.</p> <p>2.5. Agree the total forecast wind/PV generation values for each trading period for the trading day as noted under the heading "Wind" on the "Assumptions" tab of the NTC Calculation File, to the value calculated in procedure 2.5. A positive or negative 5% margin of difference is acceptable when agreeing the values. Report any difference over this threshold.</p>		<p>2.3.4 For each sample date, recalculate average vendor total forecast wind/PV generation for each trading period in the sample date, by adding the 30-minute Vendor 3 forecast Solar (PV) generation to the 30-minute Vendor 3 forecast wind generation for each trading period in the trading day and multiply each total by 0.5.</p> <p>2.3.5 The wind and solar forecast is the total sum of the average wind and solar forecasts received from each vendor. For each sample date, recalculate the wind and solar forecast as the total of the sum of the average values from procedure 2.3.3 and 2.3.4 for each trading period.</p> <p>2.4. For each sample day, for each trading period in the trading day, multiply the average vendor total forecast wind/PV generation in procedure 2.3.5 by the "scale wind" % on the "Assumptions" tab of the NTC Calculation File. Round the recalculated value to the nearest whole number.</p> <p>2.5. Agree the total forecast wind/PV generation values for each trading period for the trading day as noted under the heading "Wind" on the "Assumptions" tab of the NTC Calculation File, to the value calculated in procedure 2.5. A positive or negative 5% margin of difference is acceptable when agreeing the values. Report any difference over this threshold.</p>	
<p>3. Inputs - Load Forecast</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>3.1. Obtain the total forecast demand information recorded by SONI Ltd as originating from MMS in the document titled,</p>	<p>The agreed-upon procedures were performed.</p> <p>For all sample dates the total forecast</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>3.1. Obtain the total forecast demand information recorded by EirGrid Plc as originating from MMS in the document titled,</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>'PUB_DailyLoadFcst_2024MMDDHHMM ("MMS total forecast demand")'. The forecast demand relevant to the sample day is the document generated prior to 14:00 on the day prior to the sample day and is generated through the TSO's Market Management System (MMS).</p> <p>3.2. Agree the total forecast demand, as noted under the heading "Load" on the "Assumptions" tab of the NTC Calculation File to the corresponding values noted in column E of the MMS total forecast demand obtained in procedure 3.1 for each trading period in the trading day. For the period 31 March 2024 – 27 October 2024 the time as per the NTC Calculation file corresponds to an entry one hour ahead of the MMS total forecast demand file due to daylight savings time. Report any differences identified.</p>	<p>demand was agreed between the NTC Calculation File and a forecast demand file with a timestamp prior to 14:00. For 4 of the 5 dates the forecast demand file had a timestamp of 12:00, for one date the file had a timestamp of 13:30. For each date additional files prior to 14:00 were available but were not used.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates.</p>	<p>'PUB_DailyLoadFcst_2024MMDDHHMM ("MMS total forecast demand")'. The forecast demand relevant to the sample day is the document generated prior to 14:00 on the day prior to the sample day and is generated through the TSO's Market Management System (MMS).</p> <p>3.2. Agree the total forecast demand, as noted under the heading "Load" on the "Assumptions" tab of the NTC Calculation File to the corresponding values noted in column D of the MMS total forecast demand obtained in procedure 3.1 for each trading period in the trading day. For the period 31 March 2024 – 27 October 2024 the time as per the NTC Calculation file corresponds to an entry one hour ahead of the MMS total forecast demand file due to daylight savings time. Report any differences identified.</p>	<p>upon procedures performed for 5 out of 5 sample dates.</p>
<p>4. Inputs - Moyle/EWIC NTC</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>4.1. Check that the value "Moyle NTC (NI)" as stated in cell C4 in the "Assumptions" tab of the NTC Calculation File is equal to -410. If the cell is equal to -410, do not proceed with procedure 4.2. If this value is not equal to -410, document this fact and complete procedure 4.2 and its sub procedures to note if any outage was impacting on the Interconnector.</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates.</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>4.1. Check the value "EWIC NTC (IE)" as stated in cell S4 in the "Assumptions" tab of the NTC Calculation File is equal to -530. If the cell is equal to -530, do not proceed with procedure 4.2. If this value is not equal to -530, document this fact and complete procedure 4.2 and its sub procedures to note if any outage was impacting on the Interconnector.</p>	<p>The agreed-upon procedures were performed.</p> <p>Findings were noted for 5 out of 5 sample dates.</p> <p>For samples days 28 February 2024, 12 March 2024, 12 June</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>4.2. Obtain the document titled “Daily Margins 2024” and open tab “SONI Daily”, which is generated by the TSO and records all outages scheduled over the year. In column B “Station” of the Daily Margins (SONI) table, search for “Moyle” and in row 5 “date” search for the date of the sample day selected. Where these two cells intersect in the Daily Margins (SONI) table ("outage cell"), note if an outage was in place. If the cell reads “F” (forced outage) or “S” (scheduled outage) check that the value stated in cell C4 in the "Moyle NTC (NI)" on the “Assumptions” tab of the NTC Calculation File is equal to “0”. If the cell reads a value, check that the value stated in cell C4 in the "Moyle NTC (NI)" on the “Assumptions” tab of the NTC Calculation File is equal to this value. If not, proceed to the following procedures to determine if the sample day occurred on the first or last day of an outage.</p> <p>4.2.1 If the cell identified in step 4.2 reads “F” or “S” and the value stated in "Moyle NTC (NI)" on the “Assumptions” tab of the NTC Calculation File reads a numerical value, complete the following procedures to determine if the sample was on the first or last day of an outage.</p> <p>4.2.1.1 (Identifying if an outage starts or ends on the sample day) Identify the cells to both the immediate left and immediate right of the "outage cell" referenced in 4.2 above. If both or neither of the cells contain either an “F” or an “S”, then the sample day does not fall on the first or last day of the outage. If this is the case, report the difference noted in 4.1 and do not proceed to the next procedures.</p>		<p>4.2. Obtain the document titled 'Daily Margins 2024' and open tab “EirGrid Daily”, which is generated by the TSO and records all outages scheduled over the year. In column B “Station” of the Daily Margins (EIRGRID) table, search for “EWIC” and in row 5 “date” search for the date of the sample day selected. Where these two cells intersect in the Daily Margins (EIRGRID) table ("outage cell"), note if an outage was in place. If the cell reads “F” (forced outage) or “S” (scheduled outage) check that the value stated in cell S4 in the "EWIC NTC (IE)" on the “Assumptions” tab of the NTC Calculation File is equal to “0”. If the cell reads a value, check that the value stated in cell S4 in the "EWIC NTC (IE)" on the “Assumptions” tab of the NTC Calculation File is equal to this value. If not, proceed to the following procedures to determine if the sample day occurred on the first or last day of an outage.</p> <p>4.2.1 If the cell identified in step 4.2 reads “F” or “S” and the value stated in "EWIC NTC (IE)" on the “Assumptions” tab of the NTC Calculation File reads a numerical value, complete the following procedures to determine if the sample was on the first or last day of an outage.</p> <p>4.2.1.1 (Identifying if an outage starts or ends on the sample day) Identify the cells to both the immediate left and immediate right of the "outage cell" referenced in 4.2 above. If both or neither of the cells contain either an “F” or an “S”, then the sample day does not fall on the first or last day of the outage. If this is the case, report the difference noted in 4.1 and do not proceed to the next procedures.</p>	<p>2024, 24 July 2024 and 20 August 2024 the value recorded in the EWIC NTC (IE) in the Assumptions Tab of the applicable NTC File was -526, which differs from the value of -530 noted in Procedure 4.1.</p> <p>In each case the Daily Margins 2024 document was examined to identify if any outage was impacting the Interconnect, no outages were identified.</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>4.2.1.2 If the cell to the right of the 'outage cell' contains an “F” or “S” and the cell to the left contains a numerical value, the sample day occurs on the first day of an outage. If the cell to the left of the “outage cell” contains a “F” or “S” and the cell to the right contains a numerical value, the sample day occurs on the last day of an outage, and the sample date is the “outage start date”. If the sample day occurs on the first day of an outage, proceed to procedure 4.2.1.4 and do not complete 4.2.1.3. If the sample day occurs on the last day of an outage, proceed to procedure 4.2.1.5.</p> <p>4.2.1.3 (Identifying the outage start day) If in procedure 4.2.1.2, it was identified that the sample date was on the last day of an outage, the first day of the outage must be identified to find the correct Moyle Outage Notice. In the “Daily Margins 2024” document, moving left across the row from the “outage cell”, identify the last cell in a row which contains a “F” or “S”. The last cell in a row that contains a “F” or “S” with a cell to its left with a numerical value is the first day of the outage. Note the date contained in this cell in row 5 (“outage start date”).</p> <p>4.2.1.4 (Identifying the outage start or end time) Obtain the document titled 'Moyle-Pole 1/Pole 2/Bipole-FPO/STP-DDMMYYY ("Moyle Outage Notice")', which is prepared by NI's units expecting to go on outage. The relevant document is dated the same day as the “outage start date” previously identified in procedures 4.2.1.2 or 4.2.1.3. Under the table Heading 1 in the Moyle Outage Notice, note the date the outage is “Valid From”. Agree this date to the outage start date previously identified in procedures 4.2.1.2 or 4.2.1.3. If there is a difference, do not complete the remaining procedures and report the</p>		<p>4.2.1.2 If the cell to the right of the “outage cell” contains an “F” or “S” and the cell to the left contains a numerical value, the sample day occurs on the first day of an outage. If the cell to the left of the “outage cell” contains a “F” or “S” and the cell to the right contains a numerical value, the sample day occurs on the last day of an outage, and the sample date is the “outage start date”. If the sample day occurs on the first day of an outage, proceed to procedure 4.2.1.4 and do not complete 4.2.1.3. If the sample day occurs on the last day of an outage, proceed to procedure 4.2.1.5.</p> <p>4.2.1.3 (Identifying the outage start day) If in procedure 4.2.1.2, it was identified that the sample date was on the last day of an outage, the first day of the outage must be identified to identify the correct outage in the EDIL Outage Document. In the “Daily Margins 2024” document, moving left across the row from the “outage cell”, identify the last cell in a row which contains a “F” or “S”. The last cell in a row that contains a “F” or “S” with a cell to its left with a numerical value is the first day of the outage. Note the date contained in this cell in row 5 (“outage start date”).</p> <p>4.2.1.4 (Identifying the outage start or end time) Obtain the document titled 'EWIC EDIL Declaration DDMMYYYY (“EDIL Outage Document”)', which contains outages recorded by EirGrid as originating from Electronic Dispatch Instruction Logger. The relevant document is dated the same day as the sample day. Apply the following filters: - Filter column A “Unit” for “IGB” - Filter column B “Decl Type” for “MWOFF”</p>	

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>difference between -410 and cell C4 in the "Assumptions" tab of the NTC Calculation File as the Daily Margin Sheet has not accurately reflected the outage. If this date is the same, proceed to 4.2.1.5.</p> <p>4.2.1.5 If the sample date is the same as the outage start date (as identified in procedure 4.2.1.2), complete the following procedure: - Identify the time listed in the "Moyle Outage Notice" under the "Valid From" heading. If this time is within the "Trading Day" of the sample day, the outage began on the sample day. Proceed to procedure. 4.2.1.7. If this time is not within the "Trading Day" of the sample day, report the difference between -410 and cell C4 in the "Assumptions" tab of the NTC Calculation File. If the sample date is different from the outage start date (as identified in procedure 4.2.1.3) do not complete this procedure and complete procedure 4.2.1.6.</p> <p>4.2.1.6 Identify the time listed in the "Moyle Outage Notice" under the "Valid To" heading. If this time is within the "Trading Day", the outage ended on the sample day. Proceed to procedure 4.2.1.7. If this time is not within the "Trading Day" of the sample day, report the difference between -410 and cell C4 in the "Assumptions" tab of the NTC Calculation File.</p> <p>4.2.1.7 (Identifying the declared outage value) Under the table Heading 1 in the Moyle Outage Notice, identify the value under the "Revised AVAIL MW" (Outage Value). This value is the MW value declared by the Moyle Interconnector while it was on outage.</p> <p>4.2.1.8 (Comparing the declared outage value against the NTC Calculation File)</p>		<p>Under the column G "Eff Time Local", in the filtered EDIL Outage Document, note the date. Agree this date to the outage start date previously identified in procedures 4.2.1.2 or 4.2.1.3. If there is a difference, do not complete the remaining procedures and report the difference between -530 and cell S4 in the "Assumptions" tab of the NTC Calculation File as the Daily Margin Sheet has not accurately reflected the outage. If this date is the same, proceed to 4.2.1.5.</p> <p>4.2.1.5 If the sample date is the same as the outage start date (as identified in procedure 4.2.1.2), complete the following procedure: - Identify the time listed in the "EWIC Outage Document" under the column G "Eff Time Local" heading. If this time is within the "Trading Day" of the sample day, the outage began on the sample day. Proceed to procedure. 4.2.1.7. If this time is not within the "Trading Day" of the sample day, report the difference between -530 and cell S4 in the "Assumptions" tab of the NTC Calculation File. If the sample date is different from the outage start date (as identified in procedure 4.2.1.3) do not complete this procedure and complete procedure 4.2.1.6.</p> <p>4.2.1.6 Identify the time listed in the "EWIC Outage Document" under the column G "Eff Time Local" heading. If this time is within the "Trading Day", the outage ended on the sample day. Proceed to procedure 4.2.1.7. If this time is not within the "Trading Day" of the sample day, report the difference between -530 and cell S4 in the "Assumptions" tab of the NTC Calculation File</p> <p>4.2.1.7 (Identifying the declared outage value)</p>	

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>In the NTC Calculation file, check the Outage Value obtained in procedure 4.2.1.7 against the value “Moyle NTC (NI)” as stated in cell C4 on the “Assumptions” tab of the NTC Calculation File.</p> <p>Report any differences noted.</p>		<p>Under the column D “Value Gen” in the EWIC Outage document, identify the value listed. This value is the MW value declared by the EWIC Interconnector while it was on outage.</p> <p>4.2.1.8 (Comparing the declared outage value against the NTC Calculation File) In the NTC Calculation file, check the Outage Value obtained in procedure 4.2.1.7 against the value “EWIC NTC (ROI)” as stated in cell S4 on the “Assumptions” tab of the NTC Calculation File.</p> <p>Report any differences noted.</p>	
<p>5. Inputs – NI/ ROI LSI</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>5.1. Obtain the generator availability information recorded by SONI Ltd as originating from Electronic Dispatch Instruction Logger (“EDIL”) in the document ‘EDIL_Avail_2024_MMDD_HHMM (“EDIL availability document”).</p> <p>5.2. Obtain the jurisdictional listing contained within the document titled “List of Units” populated by the Transmission System Operator (“TSO”). Assign the appropriate jurisdiction, “ROI” or “NI”, to each generator in column I in the EDIL availability document based on the designations included in the jurisdictional listing to compile an adjusted document (“adjusted EDIL availability document”).</p> <p>5.3. Using the adjusted EDIL availability document as per procedure 5.2, identify the Largest Single Infeed (“LSI”). The LSI will equal the unit with the largest value</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates.</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>5.1. Obtain the generator availability information recorded by EirGrid Plc as originating from Electronic Dispatch Instruction Logger (“EDIL”) in the document ‘EDIL_Avail_2024_MMDD_HHMM (“EDIL availability document”).</p> <p>5.2. Obtain the jurisdictional listing contained within the document titled “List of Units” populated by the Transmission System Operator (“TSO”). Assign the appropriate jurisdiction, “ROI” or “NI”, to each generator in column I in the EDIL availability document based on the designations included in the jurisdictional listing to compile an adjusted document (“adjusted EDIL availability document”).</p> <p>5.3. Using the adjusted EDIL availability document as per procedure 5.2, identify the Largest Single Infeed (“LSI”). The LSI will equal the unit with the largest value in column F “ValueExp” after applying the following filter</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates.</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>in column F “ValueExp” after applying the following filter settings within the adjusted EDIL availability document:</p> <ul style="list-style-type: none"> - Filter column I “Jurisdiction” for “NI” - In column H “Decl Cat Type” filter for “DECL” - In column D “Fuel” filter out “Wind” “SOL” and “IC” - In column A “Unit” filter for the following fuel types in column D “fuel” where more than one row is included for the same unit: <ul style="list-style-type: none"> • For any unit that has a fuel type “COAL” in column D “Fuel”, remove all other fuel types for that unit • For any unit that does not have a fuel type “COAL” in column D “Fuel”, remove the fuel type “DIST” - Sort Column F “ValueExp” from largest to smallest. <p>5.4. Agree the LSI value as noted in cell C5 “NI LSI” on the “Assumptions” tab of the NTC Calculation File to the value identified in procedure 5.3. A positive or negative 5% tolerance is acceptable when agreeing the values. If the difference is within this tolerance, do not complete any further procedures. If it is outside of the 5% margin, report the difference.</p> <p>5.5 Where the difference noted in 5.4 is above the 5% tolerance, obtain the EDIL availability document for the subsequent day (Sample Day EDIL Availability Document). Apply the same filter settings in procedures 5.2 and 5.3.</p>		<p>settings within the adjusted EDIL availability document:</p> <ul style="list-style-type: none"> - Filter column I “Jurisdiction” for “ROI” - In column H “Decl Cat Type” filter for “DECL” - In column D “Fuel” filter out “Wind” “SOL” and “IC” - In column A “Unit” filter for the following fuel types in column D “fuel” where more than one row is included for the same unit: <ul style="list-style-type: none"> • For any unit that has a fuel type “COAL” in column D “Fuel”, remove all other fuel types for that unit unless the unit is MP2 in which case all duplicate entries other than “Oil” in column D should be removed. • For any unit that does not have a fuel type “COAL” in column D “Fuel”, remove the fuel type “DIST” - Sort Column F “ValueExp” from largest to smallest. <p>5.4. Agree the LSI value as noted in cell S5 “ROI LSI” on the “Assumptions” tab of the NTC Calculation File to the value identified in procedure 5.3. A positive or negative 5% tolerance is acceptable when agreeing the values. If the difference is within this tolerance, do not complete any further procedures. If it is outside of the 5% margin, report the difference.</p> <p>5.5 Where the difference noted in 5.4 is above the 5% tolerance, obtain the EDIL availability document for the subsequent day (Sample Day EDIL Availability Document). Apply the same filter settings in procedures 5.2 and 5.3.</p>	

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>5.6 If the LSI identified in procedure 5.3 has a value of 0 in column F "ValueExp" in the "Sample Day EDIL Availability Document", the unit is unavailable and therefore would not have been selected as the LSI in the calculation template on the sample day. If the value listed is 0, complete procedure 5.4 again using the next largest infeed identified in procedure 5.3. If the value is not 0, report the difference noted as described in procedure 5.4.</p>		<p>5.6 If the LSI identified in procedure 5.3 has a value of 0 in column F "ValueExp" in the "Sample Day EDIL Availability Document", The unit is unavailable and therefore would not have been selected as the LSI in the calculation template on the sample day. If the value listed is 0, complete procedure 5.4 again using the next largest infeed identified in procedure 5.3. If the value is not 0, report the difference noted as described in procedure 5.4.</p>	
<p>6. Inputs - EDIL Avail</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>6.1. Obtain the generator availability information recorded by SONI Ltd as originating from EDIL in the EDIL availability document.</p> <p>6.2. Obtain the jurisdictional listing contained within the document titled 'List of Units' populated by the TSO. Assign the appropriate jurisdiction, "ROI" or "NI", to each generator in the EDIL availability document in column I based on the designations included in the jurisdictional listing to compile the adjusted EDIL availability document.</p> <p>6.3. Using the adjusted EDIL availability document as per procedure 6.2, identify the total EDIL availability. The total EDIL availability will equal the sum of all units in column F "ValueExp" after applying the following filter settings within the adjusted EDIL availability document:</p> <ul style="list-style-type: none"> - Filter column I "Jurisdiction" for "NI" - In column H "Decl Cat Type" filter for "DECL" - In column D "Fuel" filter out "Wind" "SOL" and "IC" 	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates.</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>6.1. Obtain the generator availability information recorded by EirGrid Plc as originating from EDIL in the EDIL availability document.</p> <p>6.2. Obtain the jurisdictional listing contained within the document titled 'List of Units' populated by the TSO. Assign the appropriate jurisdiction, "ROI" or "NI", to each generator in the EDIL availability document in column I based on the designations included in the jurisdictional listing to compile the adjusted EDIL availability document.</p> <p>6.3. Using the adjusted EDIL availability document as per procedure 6.2, identify the total EDIL availability. The total EDIL availability will equal the sum of all units in column F "ValueExp" after applying the following filter settings within the adjusted EDIL availability document:</p> <ul style="list-style-type: none"> - Filter column I "Jurisdiction" for "ROI" - In column H "Decl Cat Type" filter for "DECL" - In column D "Fuel" filter out "Wind" "SOL" and "IC" 	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates.</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>- In column A "Unit" filter for the following fuel types in column D "fuel" where more than one row is included for the same unit:</p> <ul style="list-style-type: none"> For any unit that has a fuel type "COAL" in column D "Fuel", remove all other fuel types for that unit For any unit that does not have a fuel type "COAL" in column D "Fuel", remove the fuel type "DIST" <p>- Sum the values within Column F "ValueExp" to identify the total EDIL availability.</p> <p>6.4. Agree the total availability of plant value as noted in cell F3 "EDIL Avail" on the "Assumptions" tab of the NTC Calculation File to the value identified in procedure 6.3. A margin of difference up to the value of the LSI identified within procedure 5.3 (or procedure 5.6 if the second largest infeed identified was used) is accepted when agreeing the values.</p> <p>Report any difference over this threshold.</p>		<p>- In column A "Unit" filter for the following fuel types in column D "fuel" where more than one row is included for the same unit:</p> <ul style="list-style-type: none"> For any unit that has a fuel type "COAL" in column D "Fuel", remove all other fuel types for that unit unless the unit is MP2 in which case all duplicate entries other than "Oil" in column D should be removed For any unit that does not have a fuel type "COAL" in column D "Fuel", remove the fuel type "DIST" <p>- Sum the values within Column F "ValueExp" to identify the total EDIL availability.</p> <p>6.4. Agree the total availability of plant value as noted in cell V3 "EDIL Avail" on the "Assumptions" tab of the NTC Calculation File to the value identified in procedure 6.3. A margin of difference up to the value of the LSI identified within procedure 5.3 (or procedure 5.6 if the second largest infeed identified was used) is accepted when agreeing the values.</p> <p>Report any difference over this threshold.</p>	
7. NTC Calculations	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>7.1. Check that the value within the "shortfall" column of the "Assumptions" tab of the NTC Calculation File is equal to "0". If the "shortfall" value for any sample period is not equal to "0" ("relevant period"), proceed to</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures</p>	<p>Using each sample day selected in procedure 1, perform the following procedures:</p> <p>7.1. Check that the value within the "shortfall" column of the "Assumptions" tab of the NTC Calculation File is equal to "0". If the "shortfall" value for any sample period is not equal to "0" ("relevant period"), proceed to</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>procedure 7.2. If there are no sample periods where the "shortfall value" is not 0, no further procedures need to be performed.</p> <p>7.2. For each relevant period, check if the values under "Moyle NTC" are equal to "0". If for any periods where the relevant period and the value under "MOYLE NTC" are also not equal to "0", proceed to procedure 7.3.</p> <p>7.3. In the "Email Template" tab of the NTC Calculation file, identify the row titled "Ramp Check" under the Moyle "TSO change of Transfer Capacity Notification template". For each cell in the row, examine if it contains the expected formula as per appendix 2 "Expected Formula for Procedure 7". If it does not contain the expected formula, report the differences noted. If each cell does contain the expected formula, proceed to procedure 7.4.</p> <p>7.4. For each period identified in procedure 7.2 where the "Shortfall" value does not equal 0 and the value under Moyle NTC does not equal 0, examine in the row "Ramp Check" and inspect if the output of the expected formula has returned "OK". If it does not, report the differences noted</p>	<p>performed for 3 out of 5 sample dates.</p> <p>We noted for sample days 24 July 2024 and 12 June 2024 that the Ramp Check formula contains a cell reference to the ramp rate rather than the fixed value of 300 as specified in the appendix. The cell reference contains the value 300 and hence the result of the formula is not impacted.</p>	<p>procedure 7.2. If there are no sample periods where the "shortfall value" is not 0, no further procedures need to be performed.</p> <p>7.2. For each relevant period, check if the values under "EWIC NTC" are equal to "0". If for any periods where the relevant period and the value under "EWIC NTC" are also not equal to "0", proceed to procedure 7.3.</p> <p>7.3. In the "Email Template" tab of the NTC Calculation file, identify the row titled "Ramp Check" under the EWIC "TSO change of Transfer Capacity Notification template". For each cell in the row, examine if it contains the expected formula as per appendix 2, "Expected Formula for Procedure 7". If it does not contain the expected formula, report the differences noted. If each cell does contain the expected formula, proceed to procedure 7.4.</p> <p>7.4. For each period identified in procedure 7.2 where the "Shortfall" value does not equal 0 and the value under EWIC NTC does not equal 0, examine in the row "Ramp Check" and inspect if the output of the expected formula has returned "OK". If it does not, report the differences noted</p>	<p>performed for 3 out of 5 sample dates.</p> <p>We noted for sample days 24 July 2024 and 12 June 2024 that the Ramp Check formula contains a cell reference to the ramp rate rather than the fixed value of 300 as specified in the appendix. The cell reference contains the value 300 and hence the result of the formula is not impacted.</p>
8. Output	<p>8.1. Select 10 sample days haphazardly from the period 01 January 2024-31 December 2024. For each sample day selected, obtain the NTC Calculation File, where the date of the document corresponds with the selected day.</p> <p>For dates prior to 30 July 2024:</p> <p>8.2. For the sample days selected in procedure 8.1 prior to 30 July 2024, identify if an NTC "reduction" was</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates where an NTC</p>	<p>8.1. Select 10 sample days haphazardly from the period 01 January 2024-31 December 2024. For each sample day selected, obtain the NTC Calculation File, where the date of the document corresponds with the selected day.</p> <p>For dates prior to 30 July 2024:</p> <p>8.2. For the sample days selected in procedure 8.1 prior to 30 July 2024, identify if an NTC "reduction" was</p>	<p>The agreed-upon procedures were performed.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates where an NTC</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>required. An NTC “reduction” is identified on the “Assumptions” tab of the NTC Calculation File if any of the values under column B “Moyle NTC” are not equal to the “Moyle NTC (NI)” value stated in cell C4. From the instances in sample days where an NTC reduction occurs, select 5 days haphazardly. If 5 instances cannot be identified, select additional sample days until 5 days where an NTC reduction has occurred have been identified.</p> <p>8.3. For each instance selected in procedure 8.2, obtain the document titled 'Moyle Transfer Capacity Restriction DD MM YY (“Moyle NTC Email”)' which is the email sent by the TSO to the relevant interconnector operator informing them for which periods an NTC reduction is required for the following day.</p> <p>8.4. For each 1-hour interval for the sample day selected in procedures 8.1 and 8.2, identify the NTC reduction value within the “Moyle NTC Email” (obtained as part of procedure 8.3).</p> <p>8.5. Agree the value noted in the row “Adjusted capacity values” of the “Email Template” tab within the NTC Calculation File to the value noted in procedure 8.4 for each 1-hour interval within the trading day. Report any differences noted.</p> <p>For dates after 30 July 2024:</p> <p>8.6. For the sample days selected in procedure 8.1 after 30 July 2024, identify if an NTC “reduction” was identified as potentially required by the NTC spreadsheet. A potential NTC “reduction” is identified on the “Assumptions” tab of the NTC Calculation File if</p>	<p>Reduction was identified pre 30 July 2024.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates where a potential NTC Reduction was identified post 30 July 2024.</p>	<p>required. An NTC “reduction” is identified on the “Assumptions” tab of the NTC Calculation File if any of the values under column R “EWIC NTC” are not equal to the “EWIC NTC (IE)” value stated in cell S4. From the instances in sample days where an NTC reduction occurs, select 5 days haphazardly. If 5 instances cannot be identified, select additional sample days until 5 days where an NTC reduction has occurred have been identified.</p> <p>8.3. For each instance selected in procedure 8.2, obtain the document titled ‘EWIC Transfer Capacity Restriction DD MM YY (“EWIC NTC Email”)' which is the email sent by the TSO to the relevant interconnector operator informing them for which periods an NTC reduction is required for the following day.</p> <p>8.4. For each 1-hour interval for the sample day selected in procedures 8.1 and 8.2, identify the NTC reduction value within the “EWIC NTC Email” (obtained as part of procedure 8.3).</p> <p>8.5. Agree the value noted in the row “Adjusted capacity values” of the “Email Template” tab within the NTC Calculation File to the value noted in procedure 8.4 for each 1-hour interval within the trading day. Report any differences noted.</p> <p>For dates after 30 July 2024:</p> <p>8.6. For the sample days selected in procedure 8.1 after 30 July 2024, identify if an NTC “reduction” was identified as potentially required by the NTC spreadsheet. A potential NTC “reduction” is identified on the “Assumptions” tab of the NTC Calculation File if</p>	<p>Reduction was identified pre 30 July 2024.</p> <p>No findings to report based on the agreed-upon procedures performed for 5 out of 5 sample dates where a potential NTC Reduction was identified post 30 July 2024.</p>

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	<p>any of the values under column B “Moyle NTC” are not equal to the “Moyle NTC (NI)” value stated in cell C4. From the instances in sample days where an NTC reduction occurs, select 5 days haphazardly. If 5 instances cannot be identified, select additional sample days until 5 days where an NTC reduction has occurred have been identified.</p> <p>8.7. For each instance selected in procedure 8.6, identify if a NTC reduction was applied by obtaining the document titled 'Moyle Transfer Capacity Restriction DD MM YY ("Moyle NTC Email")' which is the email sent by the TSO to the relevant interconnector operator informing them for which periods an NTC reduction is required for the following day.</p> <p>Where an NTC reduction was applied:</p> <p>8.8 Obtain evidence that the reduction was applied via inspection of the Control Room Log or other relevant evidence.</p> <p>8.9 For each 1-hour interval for the sample day selected in procedures 8.1 and 8.6, identify the NTC reduction value within the “Moyle NTC Email” (obtained as part of procedure 8.7).</p> <p>8.10. Agree the value noted in the row “Adjusted capacity values” of the “Email Template” tab within the NTC Calculation File to the value noted in procedure 8.9 for each 1-hour interval within the trading day, or as otherwise communicated in the approval obtained at step 8.8.</p> <p>Report any differences noted or any instances where an</p>		<p>any of the values under column R “EWIC NTC” are not equal to the “EWIC NTC (IE)” value stated in cell S4. From the instances in sample days where an NTC reduction occurs, select 5 days haphazardly. If 5 instances cannot be identified, select additional sample days until 5 days where an NTC reduction has occurred have been identified.</p> <p>8.7. For each instance selected in procedure 8.6, identify if a NTC reduction was applied by obtaining the obtain document titled 'EWIC Transfer Capacity Restriction DD MM YY (“EWIC NTC Email”)’ which is the email sent by the TSO to the relevant interconnector operator informing them for which periods an NTC reduction is required for the following day and the NTC Reduction Report for the sample day.</p> <p>Where an NTC reduction was applied:</p> <p>8.8 Obtain evidence that the reduction was applied via inspection of the Control Room Log or other relevant evidence.</p> <p>8.9 For each 1-hour interval for the sample day selected in procedures 8.1 and 8.6, identify the NTC reduction value within the “EWIC NTC Email” (obtained as part of procedure 8.7).</p> <p>8.10. Agree the value noted in the row “Adjusted capacity values” of the “Email Template” tab within the NTC Calculation File to the value noted in procedure 8.9 for each 1-hour interval within the trading day, or as otherwise communicated in the approval obtained at step 8.8.</p>	

Phase in the NTC calculation Process	Agreed-upon Procedures to be performed in respect of the SONI Limited day-ahead Interconnector (Moyle) NTC calculations	Results of Procedures performed by Deloitte: SONI Limited	Agreed-upon Procedures to be performed in respect of the EirGrid plc day-ahead Interconnector (EWIC) NTC calculations	Results of Procedures performed by Deloitte: EirGrid plc
	NTC reduction was applied but where evidence of approval could not be obtained.		Report any differences noted or any instances where an NTC reduction was applied but where evidence of approval could not be obtained.	

Appendix 2 – Expected Formula for Procedure 7

Further to Procedure 7, the expected formula should read as follows:

- **For a NI sample for the first time period (23:00):**

=IF(ABS(IF(B16="", \$AC\$11, B16)-\$AC\$11)<=300, "OK", ABS(IF(B16="", \$AC\$11, B16)-\$AC\$11))

- Where B16 is the “Adjusted Capacity Value” for the time period
- Where AC11 is “NTC GB Moyle” Interconnector Losses per the Interconnector Losses Table on the Email Template Tab

- **For a NI sample for the remaining time periods (00:00-23:00)**

=IF(ABS(IF(C16="", \$AC\$11, C16)-IF(B16="", \$AC\$11, B16))<=300, "OK", ABS(IF(C16="", \$AC\$11, C16)-IF(B16="", \$AC\$11, B16)))

- Where C16 is the “Adjusted Capacity Value” for the time period
- Where B16 is the “Adjusted Capacity Value” for the time period immediately before
- Where AC11 is “NTC GB Moyle” Interconnector Losses per the Interconnector Losses Table on the Email Template Tab

- **For a ROI sample for the first time period (23:00):**

=IF(ABS(IF(B32="", \$AD\$11, B32)-AD11)<=300, "OK", ABS(IF(B32="", \$AD\$11, B32)-\$AD\$11))

- Where B32 is the “Adjusted Capacity Value” for the time period
- Where AD11 is “NTC GB EWIC” Interconnector Losses per the Interconnector Losses Table on the Email Template Tab

- **For a ROI sample for the remaining time periods (00:00-23:00)**

=IF(ABS(IF(C32="", \$AD\$11, C32)-IF(B32="", \$AD\$11, B32))<=300, "OK", ABS(IF(C32="", \$AD\$11, C32)-IF(B32="", \$AD\$11, B32)))

- Where C32 is the “Adjusted Capacity Value” for the time period
- Where B32 is the “Adjusted Capacity Value” for the time period immediately before
- Where AD 11 is “NTC GB EWIC” Interconnector Losses per the Interconnector Losses Table on the Email Template Tab w

Note for each time period in the “Ramp Check” row, the cell referenced in the formula that is not locked should correspond to the “Adjusted Capacity Values” row for the same time period. The cell reference that is locked should remain the same for each time period in the row



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